IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE P.R.RAMAN

MONDAY, THE 15TH JANUARY 2007 / 25TH PAUSHA 1928

WP(C).No. 1701 of 2007(C)

PETITIONER:

M/S.MALABAR MATERIALS,
DOOR NO. 1/25 & 1/26, ATHANIKKAL,
VAILATHUR, TIRUR, REPRESENTED BY ITS PROPRIETOR,
N.P.MOHAMMED BASHEER.

BY ADV. SRI.K.J.ABRAHAM

RESPONDENTS:

INTELLIGENCE INSPECTOR,
COMMERCIAL TAXES, SQUAD NO.1, ERNAKULAM.

BY GOVT.PLEADER SRI SOJAN JAMES

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 15/01/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

P.R.RAMAN,J.

W.P.(C).NO.1701 OF 2007

Dated this the 15th day of January, 2007

JUDGMENT

Petitioner challenges Ext.P5 notice issued under Section 47(2) of the Kerala Value Added Tax Act. According to the petitioner, the defects noted are not serious and only technical. He also submitted that he has already paid advance tax as evidenced by Ext.P3. The defects noticed in Ext.P5 are that the original of the invoice is not accompanied with the goods for which no explanation is made. Further there is nothing to indicate in Ext.P3 that the quantity of the goods mentioned in Ext.P5 tallies with Ext.P3 and invoice number is not shown in Ext.P3.

2. In such circumstances, it cannot now be said that whether any advance tax is paid as

per Ext.P3 in respect of the goods in question. After hearing both sides, there will be a direction that in case the petitioner pays 50% of the amount covered by Ext.P5 and furnishes a self bond for the balance amount, the goods shall be released to the petitioner.

Subject to the above, this writ petition is disposed of .

P.R.RAMAN,
Judge.

kcv.